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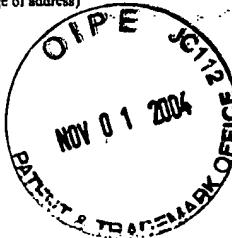
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23552 7590 09/07/2004

MERCHANT & GOULD PC
P.O. BOX 2903
MINNEAPOLIS, MN 55402-0903

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I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (703) 746-4000, on the date indicated below.

Peggy Kerkhove <i>Peggy Kerkhove</i> October 28, 2004	(Depositor's name) (Signature) (Date)
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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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10/692,362	10/22/2003	Yasunari Sugita	10873.1317USW1	9373
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TITLE OF INVENTION: MAGNETORESISTIVE ELEMENT, MAGNETIC HEAD, MAGNETIC MEMORY AND MAGNETIC RECORDING APPARATUS USING THE SAME

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1330	\$300	\$1630	12/07/2004
EXAMINER	ART UNIT	CLASS-SUBCLASS			
KLIMOWICZ, WILLIAM JOSEPH	2652	360-324200			

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47, Rev 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list

(1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
(2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1 Merchant & Gould P.C.

2 _____
3 _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Matsushita Electric Industrial Co., Ltd.

Osaka, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

Issue Fee
 Publication Fee (No small entity discount permitted)
 Advance Order - # of Copies 2

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A check in the amount of the fee(s) is enclosed.
 Payment by credit card. Form PTO-2038 is attached.
 The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 13-2725 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.
 b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature Douglas P. Mueller

Date October 28, 2004

Typed or printed name Douglas P. Mueller

Registration No. 30,300

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: SUGITA, et al. Examiner: Unknown
Serial No.: 10/692,362 Group Art Unit: 2652
Filed: October 22, 2003 Docket: 10873.1317USW1
Confirmation No.: 9373 Notice of Allow. September 7, 2004
Due Date: December 7, 2004 Date:
Title: MAGNETORESISTIVE ELEMENT, MAGNETIC HEAD, MAGNETIC MEMORY AND MAGNETIC RECORDING APPARATUS USING THE SAME

CERTIFICATE UNDER 37 CFR 1.8:

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By: Peggy Kerkhove
Name: Peggy Kerkhove

Mail Stop Issue Fee
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P.O. Box 1450
Alexandria, VA 22313-1450

23552
PATENT TRADEMARK OFFICE

Sir:

We are transmitting herewith the attached:

- Transmittal Sheet in duplicate containing Certificate of Mailing
- Issue Fee Transmittal Part B (PTOL - 85)
- Check(s) in the amount of \$1,370 for payment of the Issue Fee, \$300 for payment of the Publication Fee and \$6 for two copies
- Return postcard

Please consider this a PETITION FOR EXTENSION OF TIME for a sufficient number of months to enter these papers or any future reply, if appropriate. Please charge any additional fees or credit overpayment to Deposit Account No. 13-2725. A duplicate of this sheet is enclosed.

MERCHANT & GOULD P.C.
P.O. Box 2903, Minneapolis, MN 55402-0903
612.332.5300

By: DPM
Name: Douglas P. Mueller
Reg. No.: 30,300
DPM/pjk